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7 *Attorneys for Debtors and Reorganized Debtors*

8 **UNITED STATES BANKRUPTCY COURT**  
9 **NORTHERN DISTRICT OF CALIFORNIA**  
10 **SAN FRANCISCO DIVISION**

11 **In re:**

12 **PG&E CORPORATION,**

13 **- and -**

14 **PACIFIC GAS AND ELECTRIC**  
15 **COMPANY,**

16 **Debtors.**

- 17 ☐ Affects PG&E Corporation  
18 ☐ Affects Pacific Gas and Electric Company  
☒ Affects both Debtors

19 *\* All papers shall be filed in the Lead Case, No.*  
20 *19-30088 (DM).*

Bankruptcy Case No. 19-30088 (DM)

Chapter 11

(Lead Case) (Jointly Administered)

**DECLARATION OF ROBB MCWILLIAMS  
IN SUPPORT OF REORGANIZED  
DEBTORS' ONE HUNDRED NINTH  
OMNIBUS OBJECTION TO CLAIMS  
(BOOKS AND RECORDS CLAIMS /  
SATISFIED CLAIMS)**

**Response Deadline:**  
**October 26, 2021, 4:00 p.m. (PT)**

**Hearing Information If Timely Response Made:**

Date: November 9, 2021

Time: 10:00 a.m. (Pacific Time)

Place: (Tele/Videoconference Appearances Only)

United States Bankruptcy Court

Courtroom 17, 16th Floor

San Francisco, CA 94102

1 I, Robb C. McWilliams, pursuant to section 1746 of title 28 of the United States Code, hereby  
2 declare under penalty of perjury that the following is true and correct to the best of my knowledge,  
3 information, and belief:

4 1. I am a Managing Director at the firm of AlixPartners, LLP (“**AlixPartners**”), which is  
5 an affiliate of both AlixPartners, LLC and AP Services, LLC (“**APS**”). APS was previously retained to  
6 provide interim management services to Pacific Gas and Electric Corporation and Pacific Gas and  
7 Electric Company, as debtors and reorganized debtors (collectively, the “**Debtors**,” or, as reorganized  
8 pursuant to the Plan, the “**Reorganized Debtors**”) in the above-captioned Chapter 11 cases (the  
9 “**Chapter 11 Cases**”). I submit this Declaration in support of the *Reorganized Debtors’ One Hundred*  
10 *Ninth Omnibus Objection to Claims (Books and Records Claims / Satisfied Claims)* (the “**Omnibus**  
11 **Objection**”),<sup>1</sup> filed contemporaneously herewith.

12 2. In my current position, I am responsible for overseeing the Bankruptcy Case Management  
13 component of AlixPartners’ assignment to assist the Reorganized Debtors with various matters related  
14 to these Chapter 11 Cases. My area of responsibility includes the effort by AlixPartners, in coordination  
15 with the Reorganized Debtors, to review and assess the validity of all claims asserted against the Debtors,  
16 other than (a) Fire Claims and Subrogation Wildfire Claims and (b) providing limited support with  
17 respect to Securities Claims. I am generally familiar with the Reorganized Debtors’ day-to-day  
18 operations, financing arrangements, business affairs, and books and records. Except as otherwise  
19 indicated herein, all facts set forth in this Declaration are based upon my personal knowledge, the  
20 knowledge of other AlixPartners professionals working under and alongside me on this matter, my  
21 discussions with the Reorganized Debtors’ personnel, the Reorganized Debtors’ various other advisors  
22 and counsel, and my review of relevant documents and information prepared by the Reorganized  
23 Debtors. If called upon to testify, I would testify competently to the facts set forth in this Declaration. I  
24 am authorized to submit this declaration on behalf of the Reorganized Debtors.

25 3. The AlixPartners team under my supervision has been actively and intimately involved  
26 in the claims review and reconciliation process since shortly after the filing of these Chapter 11 Cases.

27 <sup>1</sup> Capitalized terms used but not otherwise defined herein have the meanings ascribed to such terms in  
28 the Omnibus Objection.

1 AlixPartners initially assisted the Debtors in the preparation of their bankruptcy schedules based on the  
2 Debtors' books and records. As claims were filed, AlixPartners coordinated with the Debtors the process  
3 of reconciling filed claims with the Debtors' schedules and books and records to determine the validity  
4 of filed claims based on those schedules and books and records. AlixPartners has developed and  
5 maintains a claims reconciliation database and various data management applications that are used by  
6 the Reorganized Debtors and AlixPartners to identify both valid claims as well as claims that are not  
7 valid in whole or in part and the appropriate grounds for objection to such claims. AlixPartners is now  
8 supporting, and will continue to support, the efforts of the Reorganized Debtors and their counsel to  
9 resolve disputed claims, including by formal objections as necessary.

10 **A. Books and Records Claims**

11 4. As part of the claims review and reconciliation process described in Paragraph 3 above,  
12 the AlixPartners team, working with the Reorganized Debtors' personnel and other professionals, has  
13 identified a number of Proofs of Claim that list higher amounts than are reflected in the Reorganized  
14 Debtors' books and records.

15 5. The Omnibus Objection is directed to some of these claims—those identified on  
16 **Exhibit 1**, in the row titled "Original Creditor" (the "**Books and Records Claims**").

17 6. **Exhibit 1** to the Omnibus Objection was prepared by the AlixPartners team under my  
18 overall supervision, and I am familiar with the document, its contents, and the process under which it  
19 was prepared.

20 7. Each of the Books and Records Claims identified on **Exhibit 1**<sup>2</sup> seeks an amount that  
21 contradicts the Reorganized Debtors' books and records. The Reorganized Debtors have determined  
22 that the Books and Records Claims assert liabilities for which the Reorganized Debtors are not liable or  
23 are in excess of the amounts reflected in their books and records. Accordingly, the Reorganized Debtors  
24 are seeking to reduce the filed claim to the amount for which they are liable based on their current books  
25 and records. Through the Omnibus Objection, the Reorganized Debtors seek to disallow and expunge

26 \_\_\_\_\_  
27 <sup>2</sup> Claims listed on **Exhibit 1** as "Unliquidated Claims" assert unliquidated amounts. For the claims  
28 that assert an unliquidated amount and the Reduced Claim Amount is zero, the Reorganized Debtors  
seek to have the Claim disallowed and expunged.

1 the Books and Records Claims in their entirety because the Reduced Claim Amount for every Books  
2 and Records Claim is zero.

3 **B. Satisfied Claims**

4 8. As part of the claims review and reconciliation process described in Paragraph 3 above,  
5 the AlixPartners team, working with the Reorganized Debtors' personnel and other professionals, has  
6 identified a number of filed claims that have been fully paid—and thus completely satisfied and  
7 released—prior to the commencement of or over the course of these Chapter 11 Cases. The Omnibus  
8 Objection is directed to some of those claims—those specifically identified in **Exhibit 2** to the Omnibus  
9 Objection, in the column headed “Claims To Be Disallowed and Expunged,” and referred to in the  
10 Omnibus Objection as “Satisfied Claims.” **Exhibit 2** to the Omnibus Objection was prepared by the  
11 AlixPartners team under my overall supervision, and I am familiar with it, its contents, and the process  
12 under which it was prepared.

13 9. **Exhibit 2** to the Omnibus Objection also identifies in the “Basis for Objection” that the  
14 Satisfied Claims are classified as “Satisfied Claims,” referring to Claims that have been satisfied prior  
15 to or during the pendency of these Chapter 11 Cases, in some cases by payments pursuant to an order  
16 granting one of the Debtors' first-day motions.

17 10. Based on AlixPartners' review of the Reorganized Debtors' books and records and my  
18 team's consultations with the Reorganized Debtors' personnel, each of the Satisfied Claims identified  
19 on **Exhibit 2** to the Omnibus Objection has been satisfied prior to or over the course of the Chapter 11  
20 Cases. Accordingly, through the Omnibus Objection, the Reorganized Debtors request that the Court  
21 disallow and expunge the Satisfied Claims in their entirety.

22 Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and  
23 correct to the best of my knowledge, information, and belief. Executed this twenty-eighth day of  
24 September, 2021.

25 /s/ Robb McWilliams  
26 Robb McWilliams  
27  
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